

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in this application.

Listing of Claims:

1. (Currently amended) A method of teaching accounting principles comprising
using a first color to represent a positive financial transaction value and using a second color
to represent a negative financial transaction value in which two different colours are used to
distinguish that which is owned from that which has been used and earned thereby to establish the
concept of double entry accounting,
using question sets ~~are used~~ to distinguish assets, liabilities, income and expenditure from
one another to facilitate [[their]] proper treatment of said assets, liabilities, income and expenditure
in books of account, and
using words other than commonly accepted accounting words ~~are used~~ to denote accounting
concepts.